

**Introduced by Senator Wyland**

February 19, 2014

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An act to amend Section 16110 of the Business and Professions Code, relating to local government.

## LEGISLATIVE COUNSEL'S DIGEST

SB 1073, as introduced, Wyland. Business licenses taxation.

Existing law prohibits a city, county, or city and county that levies a business license tax, as specified, from including the amount of gross receipts or the cost of the business license tax on the business license tax receipt.

This bill would make a technical, nonsubstantive change to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 16110 of the Business and Professions
- 2 Code is amended to read:
- 3 16110. No city, county, or city and county ~~which~~ *that* levies a
- 4 business license tax calculated on a basis of gross receipts pursuant
- 5 to Section 16000 or 16100 or Section 37101 of the Government
- 6 Code, as the case may be, or pursuant to any other provision of
- 7 law, shall include the amount of gross receipts or the cost of the
- 8 business license tax on the business license tax receipt.

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